

SETTLEMENT AGREEMENT

I. PARTIES

This Settlement Agreement (Agreement) is entered into among the United States of America, acting through the United States Department of Justice and on behalf of the Office of Inspector General (OIG-HHS) of the Department of Health and Human Services (HHS) (collectively the "United States"); the State of Florida, the State of Michigan, the State of Minnesota, and the Commonwealth of Massachusetts (collectively the "Participating States"); Walgreen Co and its affiliates, divisions and subsidiaries ("Walgreens"); and Daniel Bieurance and Neil Thompson ("Relators") (hereafter referred to as "the Parties"), through their authorized representatives

II. PREAMBLE

As a preamble to this Agreement, the Parties agree to the following:

A. Walgreens is an Illinois corporation with its principal place of business in Deerfield, Illinois. Walgreens operates a nationwide retail pharmacy chain with over 5,000 stores in 48 states and Puerto Rico.

B. Relators are individual residents of the State of Minnesota. On April 26, 2005, Relators filed a qui tam action in the United States District Court for the District of Minnesota captioned *U.S. ex rel. Thompson et al. v Walgreen Co.*, (D Minn) Civ Action No. 05-SC-759, and subsequently filed a first and second amended complaint (hereinafter "the Civil Action").

C. The United States and the Participating States contend that Walgreens submitted or caused to be submitted claims for payment to the Medicaid Program (Medicaid), 42 U.S.C. §§ 1396-1396v

D. The United States and the Participating States contend that they have certain civil claims, as specified in Paragraphs 2 and 3, below, against Walgreens for engaging in the following conduct in the Participating States during the period from January 1, 1999 to December 31, 2005 (hereinafter referred to as the "Covered Conduct"):

Walgreens submitted claims to Medicaid agencies in the Participating States for prescription drugs dispensed to persons covered for such claims both by Medicaid and by private third-party insurance ("the Claims") Walgreens was reimbursed by Medicaid in an amount equal to the difference between what the third-party insurance paid when the Claims were submitted and what the Participating States' Medicaid programs would have paid in the absence of third-party insurance. The Claims were false because Walgreens was entitled to reimbursement in an amount equal only to the amount the insured would have been obligated to pay had the Claims been submitted solely to the third party insurer providing coverage, *i.e.* the co-payment amount, yet it knowingly submitted claims in excess of that amount. As a result of this improper billing, Walgreens received reimbursement amounts from the Participating States Medicaid programs that were higher than it was entitled to receive

E. The United States and Participating States also contend that they have certain administrative claims, as specified in Paragraphs 2, 3, 5, and 6 below, against Walgreens for engaging in the Covered Conduct.

F. This Agreement is neither an admission of liability by Walgreens nor a concession by the United States or the Participating States that their claims are not well founded. Walgreens denies the United States' and the Participating States' contentions, including the contention that it knowingly submitted false claims to the Participating States' Medicaid programs. The parties agree that no provision of this Agreement nor any consideration exchanges pursuant to this Agreement shall be construed as an admission or finding of liability or wrongdoing by Walgreens.

G. To avoid the delay, uncertainty, inconvenience, and expense of protracted litigation of the above claims, the Parties reach a full and final settlement pursuant to the Terms and Conditions below.

III. TERMS AND CONDITIONS

I. Walgreens agrees to pay to the United States and the Participating States \$9,900,000 (the "Settlement Amount"). The Settlement Amount is to be paid to the United States and the Participating States as follows:

a. Walgreens and the United States agree that the sum of \$4,846,284.58 represents the Federal Share (the "Federal Settlement Amount"). Walgreens agrees to pay the Federal Settlement Amount to the United States by electronic funds transfer pursuant to written instructions to be provided by the U.S. Attorney's Office for the District of Minnesota. Walgreens agrees to make this electronic funds transfer no later than 10 business days from the Effective Date of this Agreement.

b. Walgreens and the Participating State Medicaid programs agree that the sum of \$5,053,715.42 represents the Participating States' share (the "State Settlement Amount"). Walgreens agrees to pay the State Settlement Amount to the Participating States through the U.S. Attorney's Office for the District of Minnesota by electronic funds transfer pursuant to written instructions provided. Walgreens agrees to make this electronic funds transfer no later than 10 business days from the Effective Date of this Agreement.

c. Contingent upon the United States receiving the Federal Settlement Amount from Walgreens and as soon as feasible after receipt, the United States agrees to pay \$920,794.07 to Relator by electronic funds transfer pursuant to instructions provided by counsel for Relators.

d. Contingent upon the Participating States receiving the State Settlement Amount from Walgreens and as soon as feasible after receipt by the United States, the United States agrees to pay from the Participating State Settlement Amount \$525,864.47 to Relators by electronic funds transfer pursuant to instructions provided by counsel for Relators.

e. Walgreens will pay reasonable expenses and fees of Relators' counsel pursuant to 31 U.S.C. section 3730(d), as determined by agreement or by the Court hearing the Civil Action.

2. Subject to the exceptions in Paragraph 7, below, in consideration of the obligations of Walgreens in this Agreement, conditioned upon Walgreens' full payment of the Federal and State Settlement Amounts, the United States (on behalf of itself, its officers, agents, agencies, and departments) agrees to release Walgreens, and its current and former directors,

officers, employees and agents ("Walgreens Released Parties"), from any and all civil or administrative monetary claims the United States has or may have for the Covered Conduct under the False Claims Act, 31 U.S.C. §§ 3729-3733; the Civil Monetary Penalties Law, 42 U.S.C. § 1320a-7a; the Program Fraud Civil Remedies Act, 31 U.S.C. §§ 3801-3812; or the common law theories of payment by mistake, unjust enrichment, and fraud.

3 Subject to the exceptions in Paragraph 7, below, in consideration of the obligations of Walgreens in this Agreement, conditioned upon Walgreens' full payment of the Federal and State Settlement Amounts, the Participating States (on behalf of themselves, their officers; agents, agencies, and departments) agree to release Walgreens, and its current and former directors, officers, employees and agents ("Walgreens Released Parties"), from any and all civil or administrative monetary claims the Participating States have or may have for the Covered Conduct.

4 Subject to the exceptions in Paragraph 7, below, in consideration of the obligations of Walgreens in this Agreement, conditioned upon Walgreens' full payment of the Federal and State Settlement Amounts, and the amounts referenced in paragraph 1 e above, the Relators, for themselves, and for their heirs, successors, attorneys, agents, and assigns, agree to release the Walgreens Released Parties from any and all civil monetary claims the United States or the Participating States have or may have for the Covered Conduct under the False Claims Act, 31 U.S.C. §§ 3729-3733 or the relevant state False Claims Act statutes.

5. In consideration of the obligations of Walgreens in this Agreement and the Corporate Integrity Agreement Amendment (CIAA) entered into between OIG-HHS and

Walgreens, conditioned upon Walgreens' full payment of the Federal and State Settlement Amounts, the OIG-HHS agrees to release and refrain from instituting, directing, or maintaining any administrative action seeking exclusion from Medicare, Medicaid, and other Federal health care programs (as defined in 42 U.S.C. § 1320a-7b(f)) against Walgreens under 42 U.S.C. § 1320a-7a (Civil Monetary Penalties Law) or 42 U.S.C. § 1320a-7(b)(7) (permissive exclusion for fraud, kickbacks, and other prohibited activities) for the Covered Conduct, except as reserved in Paragraph 7, below, and as reserved in this Paragraph. The OIG-HHS expressly reserves all rights to comply with any statutory obligations to exclude Walgreens from Medicare, Medicaid, and other Federal health care programs under 42 U.S.C. § 1320a-7(a) (mandatory exclusion) based upon the Covered Conduct. Nothing in this Paragraph precludes the OIG-HHS from taking action against entities or persons, or for conduct and practices, for which claims have been reserved in Paragraph 7, below.

6 In consideration of the obligations of Walgreens in this Agreement, and conditioned upon Walgreen's full payment of the Federal and State Settlement Amounts, the Participating States agree to release and refrain from instituting, directing, or maintaining any administrative action seeking exclusion from the Participating States' Medicaid Program, except as reserved in Paragraph 7, for the Covered Conduct. Nothing in this Agreement precludes the Participating States from taking action against Walgreens in the event that Walgreens is excluded by the federal government, or for conduct and practices other than the Covered Conduct. The Medicaid Fraud Control Units for the Participating States further agree to refrain from recommending, causing or attempting to cause any administrative action or sanction,

including debarment, by any other governmental agency of the Participating States for the Covered Conduct. The Participating States do not have authority to release Walgreens from any claims or actions which may be asserted by private payors or insurers, including those that are paid by a state's Medicaid Program on a capitated basis

7 Notwithstanding any term of this Agreement, specifically reserved and excluded from the scope and terms of this Agreement as to any entity or person (including Walgreens and Relators) are the following claims of the United States and the Participating States:

- a Any civil, criminal, or administrative liability arising under Title 26, U.S. Code (Internal Revenue Code) or the Participating States' revenue codes;
- b Any criminal liability;
- c Except as explicitly stated in this Agreement, any administrative liability, including mandatory exclusion from federal health care programs or the Participating States' Medicaid programs;
- d Any liability to the United States (or its agencies), or the Participating States (or its agencies) for any conduct other than the Covered Conduct;
- e Any liability based upon such obligations as are created by this Agreement;
- f Any liability for express or implied warranty claims or other claims for defective or deficient products or services, including quality of goods and services; and
- g Any liability for failure to deliver goods or services due

8. Relators and their heirs, successors, attorneys, agents, and assigns agree not to object to this Agreement and agree and confirm that this Agreement is fair, adequate, and reasonable under all the circumstances, pursuant to 31 U.S.C. § 3730(c)(2)(B) and, conditioned upon receipt of Relators' share, Relators, for themselves individually, and for their heirs, successors, agents, and assigns, fully and finally release, waive, and forever discharge the United States, its officers, agents, and employees, and the Participating States, their officers, agents, and employees, from any claims arising from or relating to 31 U.S.C. § 3730 in the Civil Action; from any claims arising from the filing of the Civil Action; and from any other claims for a share of the Federal and States Settlement Amounts; and in full settlement of any claims Relators may have under this Agreement against the United States or the Participating States. This Agreement does not resolve or in any manner affect any claims the United States has or may have against Relators arising under Title 26, U.S. Code (Internal Revenue Code), or any claims arising under this Agreement

9. a Conditioned upon receipt of all payments described in Paragraph 1, Relators, for themselves, and for their heirs, successors, attorneys, agents, and assigns, agree to release the Walgreens Released Parties from any and all liability arising from the Covered Conduct, and under 31 U.S.C. § 3730(d) for expenses or attorney's fees and costs

b Walgreens, its current and former officers, directors, agents, and employees, agree to release Relators, their heirs, successors, attorneys, agents, and assigns, from any liability arising from the Covered Conduct, and under 31 U.S.C. § 3730(d) for expenses or attorney's fees and costs.

10. Walgreens waives and shall not assert any defenses Walgreens may have to any criminal prosecution or administrative action relating to the Covered Conduct that is based in whole or in part on a contention that, under the Double Jeopardy Clause in the Fifth Amendment of the Constitution, or under the Excessive Fines Clause in the Eighth Amendment of the Constitution, this Agreement bars a remedy sought in such criminal prosecution or administrative action. Walgreens is specifically not waiving any other defenses it may have. Nothing in this Paragraph or any other provision of this Agreement constitutes an agreement by the United States concerning the characterization of the Settlement Amount for purposes of the Internal Revenue laws, Title 26 of the United States Code, or an agreement by the Participating States concerning the characterization of the Settlement Amount for purposes of state revenue laws.

11. Walgreens fully and finally releases the United States, its agencies, employees, servants, and agents from any claims (including attorney's fees, costs, and expenses of every kind and however denominated) that Walgreens has asserted, could have asserted, or may assert in the future against the United States, its agencies, employees, servants, and agents, related to the Covered Conduct and the United States' investigation and prosecution of the Covered Conduct.

12. Walgreens fully and finally releases the Participating States, their agencies, employees, servants, and agents from any claims (including attorney's fees, costs, and expenses of every kind and however denominated) that Walgreens has asserted, could have asserted, or may assert in the future against the Participating States, their agencies, employees, servants,

and agents, related to the Covered Conduct and the Participating States' investigation and prosecution of the Covered Conduct.

13. The Settlement Amount shall not be decreased as a result of the denial of claims for payment now being withheld from payment by any Medicare carrier or intermediary, the Participating States' Medicaid programs, or any other state payer, related to the Covered Conduct; and Walgreens shall not resubmit to any Medicare carrier or intermediary, the Participating States' Medicaid programs, or any other state payer any previously denied claims related to the Covered Conduct, and shall not appeal any such denials of claims

14 Walgreens agrees to the following:

a Unallowable Costs Defined: That all costs (as defined in the Federal Acquisition Regulation, 48 C.F.R. § 31.205-47; and in Titles XVIII and XIX of the Social Security Act, 42 U.S.C. §§ 1395h and 1396v; and the regulations and official program directives promulgated thereunder) incurred by or on behalf of Walgreens, its present or former officers, directors, employees, shareholders, and agents in connection with the following shall be "unallowable costs" on government contracts and under the Medicare Program, Medicaid Program, TRICARE Program, and Federal Employees Health Benefits Program (FEHBP):

- (1) the matters covered by this Agreement;
- (2) the United States' audit(s) and civil and/or criminal investigation(s) of the matters covered by this Agreement;

(3) Walgreens' investigation, defense, and corrective actions undertaken in response to the United States' audit(s) and civil and/or any criminal investigation(s) in connection with the matters covered by this Agreement (including attorney's fees);

(4) the negotiation and performance of this Agreement;

(5) the payment Walgreens makes to the United States pursuant to this Agreement and any payments that Walgreens may make to Relators, including costs and attorneys fees; and

(6) the negotiation of, and obligations undertaken pursuant to the CIAA to:

(I) retain an independent review organization to perform annual reviews as described in Section III of the CIAA; and

(ii) prepare and submit reports to the OIG-HHS.

However, nothing in this Paragraph 14 a (6) that may apply to the obligations undertaken pursuant to the CIAA affects the status of costs that are not allowable based on any other authority applicable to Walgreens. (All costs described or set forth in this Paragraph 14 a. are hereafter "unallowable costs")

b Future Treatment of Unallowable Costs: If applicable, these unallowable costs shall be separately determined and accounted for by Walgreens, and Walgreens shall not charge such unallowable costs directly or indirectly to any contracts with the United States or any State Medicaid program, or seek payment for such unallowable costs through any cost report, cost statement, information statement, or payment request submitted by Walgreens or any of its subsidiaries or affiliates to the Medicare, Medicaid, TRICARE, or FEHBP Programs.

c. Treatment of Unallowable Costs Previously Submitted for Payment: If

applicable, Walgreens further agrees that within 90 days of the Effective Date of this Agreement it shall identify to applicable Medicare and TRICARE fiscal intermediaries, carriers, and/or contractors, and Medicaid and FEHBP fiscal agents, any unallowable costs (as defined in this Paragraph) included in payments previously sought from the United States, or any State Medicaid program, including, but not limited to, payments sought in any cost reports, cost statements, information reports, or payment requests already submitted by Walgreens or any of its subsidiaries or affiliates, and shall request, and agree, that such cost reports, cost statements, information reports, or payment requests, even if already settled, be adjusted to account for the effect of the inclusion of the unallowable costs. Walgreens agrees that the United States, at a minimum, shall be entitled to recoup from Walgreens any overpayment plus applicable interest and penalties as a result of the inclusion of such unallowable costs on previously-submitted cost reports, information reports, cost statements, or requests for payment.

Any payments due after the adjustments have been made shall be paid to the United States pursuant to the direction of the Department of Justice and/or the affected agencies. The United States reserves its rights to disagree with any calculations submitted by Walgreens or any of its subsidiaries or affiliates on the effect of inclusion of unallowable costs (as defined in this Paragraph) on Walgreens or any of its subsidiaries or affiliates' cost reports, cost statements, or information reports.

d. Nothing in this Agreement shall constitute a waiver of the rights of the United States to audit, examine, or re-examine Walgreens' books and records to determine that no unallowable costs have been claimed in accordance with the provisions of this Paragraph.

15 Walgreens agrees to cooperate fully and truthfully with the United States' and/or the Participating States' investigation related to the Covered Conduct of individuals and entities not released in this Agreement. Upon reasonable notice, Walgreens shall encourage and agrees not to impair the cooperation of its directors, officers, and employees, and shall use its best efforts to make available, and encourage the cooperation of former directors, officers, and employees for interviews and testimony, consistent with the rights and privileges of such individuals. Upon reasonable request, Walgreens agrees to furnish to the United States and/or the Participating States complete and unredacted copies of all documents, reports, memoranda of interviews, and records in its possession, custody, or control concerning any investigation of the Covered Conduct that it has undertaken, or that has been performed by its counsel or other agent, unless such material is covered by a valid claim of privilege.

16 Except as provided herein, this Agreement is intended to be for the benefit of the Parties only. The Parties do not release any claims against any other person or entity, except to the extent provided for in Paragraphs 2, 3, 4, 6, 9, and 17.

17 Walgreens waives and shall not seek payment for any of the health care billings covered by this Agreement from any health care beneficiaries or their parents, sponsors, legally responsible individuals, or third party payors based upon the claims defined as Covered Conduct.

18. Walgreens warrants that it has reviewed its financial situation and that it currently is solvent within the meaning of 11 U.S.C. §§ 547(b)(3) and 548(a)(1)(B)(ii)(I), and shall remain solvent following payment to the United States of the Settlement Amount. Further, the Parties warrant that, in evaluating whether to execute this Agreement, they (a) have intended that the mutual promises, covenants, and obligations set forth constitute a contemporaneous exchange for new value given to Walgreens, within the meaning of 11 U.S.C. § 547(c)(1); and (b) conclude that these mutual promises, covenants, and obligations do, in fact, constitute such a contemporaneous exchange. Further, the Parties warrant that the mutual promises, covenants, and obligations set forth herein are intended to and do, in fact, represent a reasonably equivalent exchange of value that is not intended to hinder, delay, or defraud any entity that Walgreens was or became indebted to on or after the date of this transfer, within the meaning of 11 U.S.C. § 548(a)(1).

19. Except as expressly provided to the contrary in this Agreement, each Party shall bear its own legal and other costs incurred in connection with this matter, including the preparation and performance of this Agreement.

20. Walgreens represents that this Agreement is freely and voluntarily entered into without any degree of duress or compulsion whatsoever.

21. Relators represent that this Agreement is freely and voluntarily entered into without any degree of duress or compulsion whatsoever.

22. This Agreement is governed by the laws of the United States. The Parties agree that the exclusive jurisdiction and venue for any dispute arising between and among the Parties

under this Agreement is the United States District Court for the District of Minnesota, except that disputes arising under the CIAA shall be resolved exclusively under the dispute resolution provisions in the Corporate Integrity Agreement.

23. This Agreement constitutes the complete agreement between the Parties. This Agreement may not be amended except by written consent of the Parties.

24. Upon receipt of the payments described in Paragraph 1, above, the United States shall promptly file in the Civil Action a Notice of Intervention for the Purposes of Settlement and the United States and Relators shall file a Joint Stipulation of Dismissal of the Civil Action pursuant to the terms of the Agreement.

25. Upon receipt of the payments described in Paragraph 1, above, the Participating States agree to dismiss with prejudice any lawsuit specifically as to Walgreens, including any *qui tam* whistleblower lawsuit, in which the state has intervened and/or has the authority to dismiss, currently pending against Walgreens in the courts of the Participating States or in Federal Court, for the Covered Conduct.

26. The individuals signing this Agreement on behalf of Walgreens represent and warrant that they are authorized by Walgreens to execute this Agreement. The individuals signing this Agreement on behalf of Relators represent and warrant that they are authorized by the Relators to execute this Agreement. The United States' and the Participating States' signatories represent that they are signing this Agreement in their official capacities and that they are authorized to execute this Agreement.

27 This Agreement may be executed in counterparts, each of which constitutes an original and all of which constitute one and the same Agreement

28 This Agreement is binding on and inures to the benefit of Walgreens' successors, transferees, heirs, and assigns.


29 This Agreement is binding on Relators' respective successors, transferees, heirs, and assigns.

30 All Parties consent to the disclosure of this Agreement, and information about this Agreement, to the public.

31 This Agreement is effective on the date of signature of the last signatory to the Agreement (Effective Date of this Agreement). Facsimiles of signatures shall constitute acceptable, binding signatures for purposes of this Agreement.

THE UNITED STATES OF AMERICA

DATED: 9/18/08

BY: 
AMY L. EASTON
Trial Attorney
Commercial Litigation Branch
Civil Division
United States Department of Justice

DATED: _____

BY: _____
D. GERALD WILHELM
Assistant United States Attorney
District of Minnesota

DATED: _____

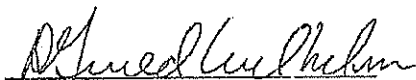
BY: _____
GREGORY E. DEMSKE
Assistant Inspector General for Legal Affairs
Office of Counsel to the Inspector General
Office of Inspector General
United States Department of Health
and Human Services

THE UNITED STATES OF AMERICA

DATED: _____

BY: _____
AMY L. EASTON
Trial Attorney
Commercial Litigation Branch
Civil Division
United States Department of Justice

DATED: 9/18/08

BY: 
D. GERALD WILHELM
Assistant United States Attorney
District of Minnesota

DATED: _____

BY: _____
GREGORY E. DEMSKE
Assistant Inspector General for Legal Affairs
Office of Counsel to the Inspector General
Office of Inspector General
United States Department of Health
and Human Services

THE UNITED STATES OF AMERICA

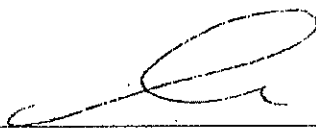
DATED: _____

BY: _____
AMY L. EASTON
Trial Attorney
Commercial Litigation Branch
Civil Division
United States Department of Justice

DATED: _____

BY: _____
D. GERALD WILHELM
Assistant United States Attorney
District of Minnesota

DATED: 9/6/48

BY: 
GREGORY E. DEMSKE
Assistant Inspector General for Legal Affairs
Office of Counsel to the Inspector General
Office of Inspector General
United States Department of Health
and Human Services

PARTICIPATING STATES

DATED: 9/17/08

THE STATE OF FLORIDA

BY: Robert A. Hannah

ROBERT A. HANNAH
Deputy Attorney General/Chief Counsel
Florida Office of the Attorney General
Medicaid Fraud Control Unit

THE STATE OF MICHIGAN

DATED: _____

BY: _____

ELIZABETH L. VALENTINE
Assistant Attorney General
Michigan Department of Attorney General
Health Care Fraud Division

DATED: _____

COMMONWEALTH OF MASSACHUSETTS

By its attorney,
Martha Coakley
Attorney General

BY: _____

ROBERT PATTEN
Assistant Attorney General
Medicaid Fraud Control Unit
One Ashburton Place, Room 1813
Boston, MA 02108

PARTICIPATING STATES

THE STATE OF FLORIDA

DATED: _____

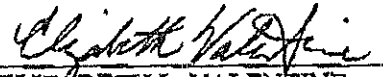
BY: _____

ROBERT A. HANNAH
Deputy Attorney General/Chief Counsel
Florida Office of the Attorney General
Medicaid Fraud Control Unit

THE STATE OF MICHIGAN

DATED: 9/16/2008

BY: _____


ELIZABETH L. VALENTINE
Assistant Attorney General
Michigan Department of Attorney General
Health Care Fraud Division

DATED: _____

COMMONWEALTH OF MASSACHUSETTS

By its attorney,
Martha Coakley
Attorney General

BY: _____

ROBERT PATTEN
Assistant Attorney General
Medicaid Fraud Control Unit
One Ashburton Place, Room 1813
Boston, MA 02108

PARTICIPATING STATES

THE STATE OF FLORIDA

DATED: _____

BY: _____
ROBERT A. HANNAH
Deputy General Counsel
Florida Office of the Attorney General
Medicaid Fraud Control Unit

THE STATE OF MICHIGAN

DATED: _____

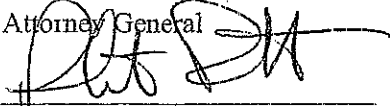
BY: _____
ELIZABETH L. VALENTINE
Assistant Attorney General
Michigan Department of Attorney General
Health Care Fraud Division

DATED: 9/8/08

COMMONWEALTH OF MASSACHUSETTS

By its attorney,

Martha Coakley
Attorney General

BY: 

ROBERT PATTEN
Assistant Attorney General
Medicaid Fraud Control Unit
One Ashburton Place, Room 1813
Boston, MA 02108

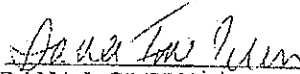
THE STATE OF MINNESOTA

DATED: 9/8/08

BY: Deborah R. Peterson
DEBORAH R. PETERSON
Director, Minnesota Medicaid
Fraud Control Unit
Office of the Attorney General


Walgreen Co. - DEFENDANT

DATED: 9/10/08

BY: 
DANA I. GREEN
Senior Vice President
General Counsel and Corporate Secretary
Walgreen Co



DATED: 9/8/08

BY: 
FREDERICK ROBINSON
Fulbright & Jaworski L L P

Daniel Bieurance and Neil Thompson - RELATORS

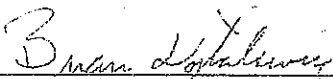
DATED: 9/12/08

BY: 
DANIEL BIERUANCE Bieurance

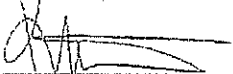
DATED: 9/12/08

BY: 
NEIL THOMPSON

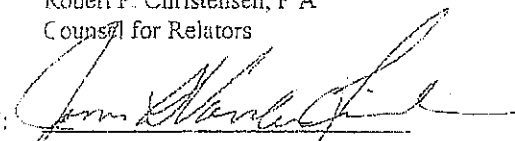
DATED: 9-9-08

BY: 
BRIAN WOJTALEWICZ
Wojtalowicz Law Firm, Ltd
Counsel for Relators

DATED: 9/9/08

BY: 
ROBERT P. CHRISTENSEN
Robert P. Christensen, P A
Counsel for Relators

DATED: 9/9/08

BY: 
JAMES G. VANDERLINDEN
LeVander & VanderLinden, P A.
Counsel for Relators